



# 69<sup>th</sup> ANNUAL MAINE PROPERTY TAX SCHOOL, 2016

Monday, August 1 - Friday, August 5, 2016



## ***REGISTRATION PACKET***

**it's real. it's personal.**

**69th ANNUAL MAINE PROPERTY TAX SCHOOL  
UMAINE HUTCHINSON CENTER  
80 BELMONT AVE (ROUTE 3) BELFAST, MAINE  
AUGUST 1 – AUGUST 5, 2016**



What could be better than spending a few days on the coast of Maine in the summer? Join us for a week of learning, lobster, and location, location, location as we host the 69th annual Maine Property Tax School in Belfast from Monday, August 1 - Friday, August 5.

This year, the 69th Annual Maine Property Tax School will again be held at the University of Maine Hutchinson Center in Belfast and will run from August 1 through August 5. Unless otherwise indicated, the cost to attend school is \$45 per day which covers courses and most course materials, snacks at break, and lunch. A weekly rate of \$195 covers all of the above plus the traditional lobster bake on Monday evening.

The School provides professional training for Maine assessors and others involved in appraisal and assessment in Maine, but is open to anyone with an interest in property tax administration. This program is administered by the Property Tax Division of Maine Revenue Services through its Training & Certification Program.

Please complete the registration form and return it along with payment to the Property Tax Division no later than Friday, July 15, 2016.

Check-in will be held at the Hutchinson Center from 7:00 a.m. to 9:00 a.m. on Monday, August 1. A Property Tax staffer will also be available Tuesday through Friday from 7:30 a.m. – 9:00 a.m. in the reception area

of the Hutchinson Center. For anyone wishing to avoid the lines on Monday morning and pick up registration packets on Sunday, July 31, Jeff Kendall will be at the Hutchinson Center from 11:45-12:45 PM and at the Belfast Harbor Inn from 5:00- 5:30. Other arrangements may be possible by calling Jeff Kendall at 215-3575 any time after noon on Sunday, July 31.

Lodging: The Belfast area has numerous hotels, motels, B&Bs, and campgrounds, but make your reservations as early as possible. Mention the Hutchinson Center and the Property Tax School as some places offer a discounted rate to school attendees.

A 12-passenger minivan will leave for school from 51 Commerce Drive in Augusta Monday through Thursday at 7:00 a.m. Space is limited, so anyone interested in riding the van should call Laurie Thomas at 624-5602 to reserve a spot.

For more information about the School, visit our website at [www.maine.gov/revenue/propertytax](http://www.maine.gov/revenue/propertytax) or call the Property Tax Division at (207) 624-5608.

# MONDAY MORNING TAX SCHOOL WELCOMING RECEPTION

All Property Tax School participants are invited to show up early on Monday morning for coffee and snacks. Then, at 9:00, all in attendance will meet in the Hutchinson Center Auditorium for some opening remarks and a brief welcoming address from our keynote speaker, Department of Administrative and Financial Services Commissioner, Richard Rosen. Classes will begin immediately following. **Note:** There will be no additional food served at the Monday morning break.

## COURSE DESCRIPTIONS

### INTRODUCTORY COURSES

The introductory courses run for four days, Monday (9:15 – 4:30), Tuesday (8:30 – 4:30), Wednesday (8:30 – 4:30), and Thursday (8:30 – 4:30). Each introductory course concludes with an exam on Thursday afternoon. The CMA/CAT exams will begin at 8:00 a.m. on Friday, August 5 and end promptly at 4:30 p.m.

#### PT101 - Introduction to Property Tax Assessment

This course explores the basic concepts of property taxation and the assessment process, including: the use of various recommended forms, applications, and property assessment records; a discussion of important publications, reference materials, and information sources; a brief overview of legal provisions; elements of the mass appraisal process; a hands-on introduction to interpretation of deed descriptions and tax mapping; and a primer on public relations. **ANYONE WHO IS ATTENDING THE SCHOOL FOR THE FIRST TIME IS ENCOURAGED TO ENROLL IN THIS COURSE.** A calculator, an engineer's scale, and a 360-degree protractor are required. Instructors: Lou Durgin, CMA; Roland Moreau, CMA; and Justin McMann, CMA, all with the Property Tax Division. (28 CE hours)

#### PT102 - Maine Property Tax Law

A thorough review of the legal basis for property taxation in Maine, this course identifies and explains: the laws relating to the legal status of assessors; Maine Revenue Services; real estate and personal property taxation; exemptions; powers and duties of assessors; the appeals process; current use laws; recent law changes; and more. Instructors: Ben Birch, CMA, Assessor for the Town of Hermon; Garnett Robinson, CMA, appraiser, assessor and past president of the CMAAO; and Nancy Weeks, CMA, Property Tax Division. (28 CE hours)

#### PT103 – Valuation of Real Estate

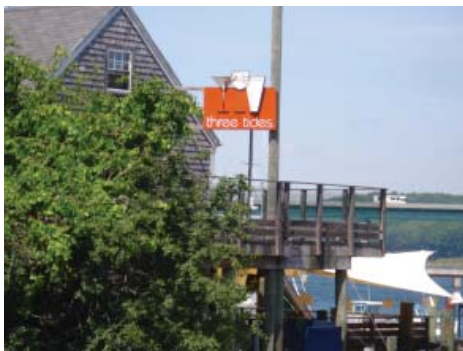
This course covers the three approaches to value (cost, market, and income), offering each student a working knowledge of: building specifications and cost schedules used in the appraisal of residential, commercial, and industrial buildings, as well as special use structures; theory and application of depreciation and obsolescence; the market comparison approach to value; land valuation; sales ratio studies; equalization; and more. A calculator is required. Instructors: Steve Lemay, CMA; David Bouffard, CMA; and Tony Pinette, CMA, all with the Property Tax Division. (28 CE hours)

#### PT104 - Review Course

The Review Course is a comprehensive treatment of all three introductory courses. Although it is open to all interested individuals, this course is aimed primarily at an audience who has completed the three introductory courses and intends to sit for a certification exam on Friday, August 5. Instructors: Jim Murphy Jr, CMA and contract assessor for several municipalities; and Mike Rogers, CMA with the Property Tax Division. (28 CE hours)







In your spare time, take a stroll along the waterfront or sit down with your favorite beverage at one of Belfast's outdoor venues.

## ADVANCED COURSES

The morning sessions of the advanced courses run from 9:15 – 12:00 on Monday and 8:30 – 12:00 on Tuesday through Friday. The afternoon sessions run from 1:00 – 4:30 on Monday through Thursday. The day-long sessions run from 9:15 – 4:30 on Monday and 8:30 – 4:30 on Tuesday through Thursday.

### **PT201 - Court Cases and Legal Issues of Importance to Maine Assessors (Monday- morning)**

Statutory procedural requirements, preliminary considerations, preliminary determination issues, valuation challenges, administrative appeal processes, exemptions, appeals and more will be discussed in detail. Instructors: William H. Dale and Sally J Daggett from the law firm of Jensen, Baird, Gardner and Henry. Both instructors have extensive experience in all aspects of municipal and land use law and are very active in educating municipal officials. (3.5 CE hours)

### **PT202 - Foreclosures, Short Sales, Etc. (Monday - morning)**

This course provides information and insight on sales, transfers, and transactions that fall outside the parameters of the standard "arm's length transaction." Instructor: E. J. Demers, Southern Maine Realtor and instructor for the Arthur Gary School of Real Estate. (3.5 CE hours)

### **PT203 - The Straight Dope on Medical Marijuana (Monday - afternoon)**

From growing operations to dispensaries, the legalization of medical marijuana has tasked municipalities with a myriad of questions on just how to deal with this new business/agricultural enterprise. We have

assembled a diverse panel of industry professionals to help tackle those questions. Instructors: Marietta D'Agostino, Program manager, Department of Health and Human Services, Division of Licensing and Regulation; Shawn Hebert, Director of Production Operations, Wellness Connection of Maine; Daniel W. Walker of the law firm of Preti Flaherty, Wellness Connection of Maine legal counsel; Linda Johns, Brewer City Planner; and Drew Swenson, Esq., CPA. (3.5 CE hours)

### **PT204 - Deeds, Descriptions, and Due Diligence (Monday - afternoon)**

Does a lot that is 100' by 100' always equal 10,000 square feet of area? This course will answer this and many other questions. This course covers types of deeds, components of a valid deed, recognizing easements and restrictions in deeds, title insurance, the recording system and drawing plot plans from deeds. Instructor: E. J. Demers, Southern Maine Realtor and instructor for the Arthur Gary School of Real Estate. (3.5 CE hours)

### **PT205 - Personal Property Made Easy for the Small Town (Tuesday - morning)**

This course is designed to show methods of listing and tracking personal property assessments using Excel. The small town that has no full CAMA personal property assessment software will find the methods reviewed to be user friendly, cost effective, and proficient in creating and defending values, as well as reliable for record retention purposes. Maine Revenue Services field appraisers have found that the completed forms satisfy all

the reporting requirements for their auditing purposes. Taxpayers have found that the worksheets are easy to understand and clearly show how their assessed values are calculated. There will be a review of laws pertaining to personal property assessing, depreciation table creation and application, and some tips on finding values. The methods to be discussed have been used in seven towns with great success. Instructor: Lewis Cousins, assessor for the City of Presque Isle. (3.5 CE hours)

### **PT206 - Subdivision Issues, Ownership Rights, and Cutting in the Shoreland Zone (Tuesday - morning)**

This course will cover subdivision related issues, matters pertaining to cutting and over-cutting in the shoreland zone, and ownership rights along the shore. Instructors: Donald R. Richards, land surveyor and forester with Richards, Cranston & Chapman, LLC and Land and Forestry Consultants in Rockport, and Chris Knowlton, also with Richards, Cranston & Chapman, LLC and Land Forestry Consultants. (3.5 CE hours)

### **PT207 - Ethics and the Assessor (Tuesday - morning)**

Like all professionals, assessors have ethical issues. Ethics issues arise when the law is unclear or when two “right ways to act” come into conflict. This program will sketch the legal framework within which ethical issues arise and consider how assessors can address issues of potentially conflicting loyalties, appearance of impropriety, disclosure and withdrawal. Instructor: Cliff Guthrie Ph.D., Associate Professor, School of Science and Humanities at Husson University. Professor Guthrie has developed this course especially for the Maine Property Tax School and the Maine assessment community. All attendees are asked to fill out the following survey: <http://goo.gl/forms/GybN2Scvqlf3zueR2> (3.5 CE hours)

### **PT208 - The Big Box Theory (Tuesday - afternoon)**

Nationally, big box stores have been aggressively and often successfully challenging values placed upon their properties by the local assessing authorities. This course will explore this trend and offer

strategies to employ in affixing sound values on these types of properties and defending those values if/when necessary. Instructor: Gaylord Wood; CMA, chair of the IAAO’s Legal Committee. (3.5 CE hours)

### **PT209 - Math for Assessors (Tuesday - afternoon)**

Let’s face it, any way you add it up, assessing requires you to have a few basic math skills. This course is designed for both the beginning student who has limited knowledge of mathematics and those who wish to refresh their mathematical skills to provide a review of mathematical concepts and techniques used in the assessing discipline. Topics to be covered include basic mathematical functions, fractions, decimals, percentages, areas and ratios as well as real life assessing examples including calculating a mil rate, ratio studies and tree growth penalties. Instructor: Nichole Philbrick, CMA of the Property Tax Division. (3.5 CE hours)

### **PT210 - Maine Chapter of the IAAO Presents: The Assessor’s Practice (Wednesday – all day)**

“What goes on in an assessor’s office on a daily basis?” This full-day course is designed for new assessors, for boards of assessor members, and for people aspiring to become an assessor. Assessors Judy Mathiau and Kerry Leichtman will be covering the practical day-to-day administration of an assessing office. Topics covered will include field inspections, deeds processing, mapping, personal property procedures (including BETR and BETE), record retention and filling out the MVR, exemptions, current use programs, using assessing software systems, abatements and appeals, and anything else class attendees want to know. The presentation, geared towards the first time or novice assessor, will cover practical day to day administration and exposure to knowledge that comes from experience. Judy Mathiau will cover topics including assessor resources, deeds and mapping, personal property, MVR and record retention and Kerry Leitchman will be covering field work, exemptions, current use, CAMA systems, abatements and appeals. Instructors: Judy Mathiau, CMA, assessor for the Town of Winslow; and Kerry Leitchman, CMA, assessor for the towns of Rockport and Camden. (7 CE hours)

### **PT211 - To Tax or Not To Tax (Wednesday – morning)**

From radium to benevolent and charitable and from homesteads to bee hives, this course will provide a review of all the property tax exemptions that you the assessor should know about. Utilizing examples, case law reviews and frequently asked questions, Nichole Philbrick will lead you through the wonderful world of stuff that you don't tax. One exception - this class will not be discussing she whose name must not be spoken... BETE. Instructor: Nichole Philbrick, CMA of the Property Tax Division. (3.5 CE hours)

### **PT212 - TIF Talk (Wednesday – afternoon)**

Laura Santini-Smith and Jim Saffian Municipal Tax Increment Financing (TIF) is a finance tool used by municipalities and the unorganized territory to leverage new property taxes generated by a specific project or projects within a defined geographic district. Currently, 129 Maine communities have 375 active TIF districts and all are unique. Do you or someone you know have TIF questions? This half day session will review TIF basics including the role of the Department of Economic and Community Development and how to take a TIF from concept to implementation. Instructors: Laura Santini-Smith, Department of Economic and Community Development Tax Incentives Program Director; and James Saffian, Esq., partner at Pierce Atwood. (3.5 CE hours)

### **PT 213: Unusual Properties and Odd-ball Situations - Part One: Passive Houses and Yurts (Thursday - morning)**

The first part of the morning covers the latest in passive home construction and the precedent-setting Belfast Cohousing & Ecovillage. After the break, it's all about



yurts. Instructors: Alan Gibson of GO Logic Homes LLC in Belfast; and Bob Crowley of Maine Forest Yurts in Durham. If Mr. Crowley's name sounds familiar, you might remember him as the retired high school physics teacher who was selected to compete on the reality TV show Survivor and became the oldest winner in the show's history 39 days later. (3.5 CE hours)

### **PT214 - Let's Talk Farms with the Maine Farmland Trust (Thursday - morning)**

This morning will include talk about the Maine Farmland Trust, agricultural issues, Forever Farms, the Voluntary Municipal Farm Support Program, the Farm and Open Space Tax Law, and fielding questions from the audience. Instructors: John Piotti, Amanda Beal and staffers from the Maine Farmland Trust (3.5 CE hours)

### **PT215 - Unusual Properties and Odd-ball Situations - Part Two (Thursday - afternoon)**

This course consists of a panel of assessors who will share their experiences in dealing with some of the more unusual properties and situations that they have encountered. Instructors: Brent Martin, CMA, assessor for the City of Belfast; Vern Zeigler, contract assessor; Kerry Leitchman, assessor for the towns of Rockport and Camden; and Tom Walker, CMA of the Property Tax Division. (3.5 CE hours)

### **PT216: Friday Morning Open Forum (Friday - morning)**

A perennial favorite, this course is your chance to hear and be heard. Representatives from the Property Tax Division will be on hand to field your specific questions, lead group discussions, listen to feedback, and plan for next year's school. This interactive program is open to everyone and is designed to give students a relaxed, informal opportunity to address just about anything on their mind. The collective knowledge gathered with each attendee bringing their own personal expertise and experiences to the table will be beneficial to the entire group. (3.5 CE hours)



## APPRAISAL COURSES

The following courses qualify for CMA/CAT recertification credits as well as appraisal board credits.

### **PT301 - 2016-17 7-Hour National Uniform Standards of Professional Appraisal Practice (USPAP) Update Course (Monday – all day)**

As developed by The Appraisal Foundation, this course focuses on changes to USPAP for 2016-17 and on appraisal issues that affect daily appraisal practice. It is unique in that the course is developed by The Appraisal Foundation and is revised on a periodic basis to stay current with the latest edition of USPAP. In addition to the student manual, each student must have a copy of the 2016-17 USPAP, USPAP Advisory Opinions, USPAP Frequently Asked Questions, and Index for use in all USPAP courses. Instructed by Certified General Appraiser; Certified Instructor; Certified Maine Assessor; and retired Windham assessor, David G Sawyer. Please add a \$110 course fee to the daily school tuition rate. *(AQB Approved: 7 QE CE)*

### **PT302 - Better Safe Than Sorry (Tuesday – all day)**

In recent years, the appraisal industry has come under scrutiny. The financial crisis of 2008 and the housing-bubble-burst led to industry changes and reforms, including the Home Valuation Code of Conduct (HVCC), the Dodd-Frank Wall Street Reform and Consumer Protection Act, and the Uniform Appraisal Dataset (UAD). How did these changes affect appraisers, reviewers and the industry as a whole? Were they welcome? Were they effective? Better Safe Than Sorry will explore those questions as well as delve into the role of the reviewer, the obligations of the appraiser, relevant USPAP regulations, common errors appraisers can avoid, and the importance of structured report writing. Instructed by Certified General Appraiser; Certified Instructor; and Certified Maine Assessor Dave Sawyer. Please add \$110 course fee to the daily school tuition fee. *(AQB approved for 7 hours of continuing education credit.)*

**Note: Students registering for appraisal courses are required to remit an additional \$110 per course fee.**

## CERTIFICATION EXAMINATIONS

On Friday, certification exams begin promptly at 8:00 AM and end promptly at 4:30 PM p.m. with a lunch break from 12:00 - 12:30. ALL NECESSARY REFERENCE MATERIALS WILL BE PROVIDED; only pencils and calculators will be permitted in the testing room. Calculators should be battery-powered (bring fresh batteries) or solar-powered because access to electrical outlets cannot be guaranteed. Proctors may inspect calculators at any time. CELL PHONES ARE NOT ALLOWED. Anyone who does not attend courses at the Maine Property Tax School may register for this exam for a fee of \$45, which includes catered lunch.

There are two different certification exams:

### **CERTIFIED MAINE ASSESSOR (CMA)**

Part 1 of this examination is passed out first and must be completed before receiving Parts 2 - 5. As a general rule, Part 1 of the examination requires a correct answer of one or two short sentences for twenty-five mostly multiple part questions which test the candidate's practical knowledge and ability to find answers to questions relating to property tax law. The test packet will include a law book and any other required reference material and this part of the exam has a four hour time limit. Parts 2 - 5 each contain 50 multiple choice questions which deal with general information and problem solving. A minimum score of 70% on each part is required in order to pass the CMA exam.

### **CERTIFIED ASSESSMENT TECHNICIAN (CAT)**

This exam has five parts; each part contains 50 multiple choice questions dealing with general information and problem solving. An overall average score of 70% or better is required in order to pass the CAT exam.

For more detailed information about the certification exams, see Property Tax Bulletin No. 22 and MRS Rule 205 – Certification of Assessors or log onto: [www.maine.gov/revenue/propertytax](http://www.maine.gov/revenue/propertytax).

2016 Maine Property Tax School  
**FEES & REGISTRATION**

Please complete the enclosed registration form and return it to the Property Tax Division by Friday July 15, 2016. Final check-in will be held at the Hutchinson Center from 7:00 a.m. to 8:30 a.m. on Monday, August 1. We will also have a Property Tax staff member available mornings during the rest of the week from 7:30 – 9:00. Anyone wishing to avoid the lines on Monday morning may call Jeff Kendall at 215-3575 any time after noon on Sunday, July 31 and he will make arrangements to meet you and give you your registration packet.

**PAYMENT**

Full payment is expected with submission of the registration form. Checks or money orders are made payable to: Treasurer, State of Maine and indicate that the payment is for the Maine Property Tax School. Credit cards are not accepted. If the registration form is not accompanied by full payment, the full balance of your tuition will be due when you register at the Hutchinson Center.

**FULL-WEEK TUITION**

\$195 Includes course costs (except appraisal surcharges), catered lunch and snacks at breaks Monday

through Friday, the Monday evening lobster bake, and the CMA/CAT exam.

**DAILY TUITION**

\$45 per day includes course costs (except appraisal course surcharges), catered lunch, and snacks at breaks. The Monday evening lobster bake is not included with this tuition, but may be purchased separately for \$30 per person.

**Note:** Registration for the appraisal courses requires an additional \$110 payment.

**EVENING ACTIVITIES**

**MONDAY EVENING:  
NEW ENGLAND LOBSTER BAKE**

A Property Tax School tradition, this year the good folks at Young's Lobster Pound on the Belfast waterfront will again serve up a feast that includes a choice of lobster, haddock, chicken or vegetarian, complete with all the fixings. No cash bar is available but patrons are welcomed to bring along their beverages of choice. No early take out will be allowed but any food served in the group setting will be boxed up "to go" upon request. Also, the Young's have requested that attendees carpool as much as possible as increased attendance has created some parking issues. Thank you for your cooperation! In addition to the fine food and good company, "Cheap N Easy" will be on hand to add some music and fun to the festivities. Also, if that's not enough, rumor has it that our friends from the Maine Chapter IAAO and Gritty McDuff's have a little something special planned as well. Additional tickets for guests may be purchased in advance for just \$30 each. Social hour begins when classes end and they'll begin serving meals around 5:30.

**TUESDAY EVENING:  
FAMILY-STYLE PICNIC BBQ**

Property Tax School attendees are invited to Steamboat Landing and the Boathouse on the Belfast waterfront for the 3rd annual MPTS picnic. Ryan Otis and the folks from Rollie's will be grilling a feast with all the fixings for just \$10 per person. A cash bar will be available. Festivities start at 5:30. **AS WE NEED AN ACCURATE HEAD COUNT FOR THE CATERER, ANYONE WISHING TO ATTEND MUST SIGN UP AT THE REGISTRATION DESK BY NOON ON MONDAY.**

**THURSDAY EVENING:  
GOLF!!!**

Just minutes away, the NORTHPORT GOLF CLUB is a beautiful and challenging nine-hole course. Maine Property Tax School patrons are invited to tee it up and play from 5:00 PM until dark for \$30 with cart. Food and drinks are available for purchase at the clubhouse. Please contact Jeff Kendall by noon on Thursday, August 4 if you plan to participate.



2016 Maine Property Tax School  
**CONFIRMATION**

As soon as your registration has been received and processed, we will send a confirmation letter to you via email. If there is a problem with your registration, we will contact you as soon as possible. If your registration is not received by the Property Tax Division by the Friday, July 15 deadline, we may not be able to verify your registration; however, we will attempt to contact you, so please include phone number(s) where you can be reached.





**REGISTRATION FORM**

# 69<sup>th</sup> ANNUAL MAINE PROPERTY TAX SCHOOL, 2016

## AUGUST 1 - AUGUST 5

Please complete this registration form and submit, with payment (check must be made out to Treasurer, State of Maine), to: MRS PROPERTY TAX DIVISION, PO BOX 9106, AUGUSTA, ME 04332-9106

Name: \_\_\_\_\_

Municipality/Business Affiliation: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone: \_\_\_\_\_ Email: \_\_\_\_\_

**INTRODUCTORY COURSES**

These courses run from Monday, 9:00-4:30, Tuesday-Thursday, 8:30-4:30,  
and include the CAT/CMA exam on Friday, 8:00-4:30

☐ PT101 (Introductory Course)

☐ PT103 (Valuation Course)

☐ PT102 (Law Course)

☐ PT104 (Review Course)

CMA/CAT certification exam (Friday 8:00-4:30) Select one only.

☐ Certified Maine Assessor (CMA)

☐ Certified Assessment Technician (CAT)

**ADVANCED COURSES**

☐ PT201 (Monday morning)

☐ PT209 (Tuesday afternoon)

☐ PT202 (Monday morning)

☐ PT210 (Wednesday all day)

☐ PT203 (Monday afternoon)

☐ PT211 (Wednesday morning)

☐ PT204 (Monday afternoon)

☐ PT212 (Wednesday afternoon)

☐ PT205 (Tuesday morning)

☐ PT213 (Thursday morning)

☐ PT206 (Tuesday morning)

☐ PT214 (Thursday morning)

☐ PT207 (Tuesday morning)

☐ PT215 (Thursday afternoon)

☐ PT208 (Tuesday afternoon)

☐ PT216 (Friday morning)

**APPRAISAL COURSES**

☐ PT301 (Monday all day)

☐ PT302 (Tuesday all day)

# **TUITION/RESERVATIONS**

Check all appropriate boxes and enter fee amount

☐ **Option #1:** I will attend for the full week (\$195)..... \$ \_\_\_\_\_  
(includes lunches and the Monday lobster bake)  
Lobster Bake menu choice: ☐ Lobster ☐ Haddock ☐ Chicken ☐ Vegetarian

☐ **Option #2:** I will attend certain days only (\$45/day) ..... \$ \_\_\_\_\_  
(includes lunches)  
Days attending: ☐ Mon ☐ Tues ☐ Wed ☐ Thurs ☐ Fri

## **EXTRAS**

☐ Monday Evening Lobster Bake at Young's Lobster Pound  
(If you are electing Option #2 above or you are bringing guests)  
I wish to reserve \_\_\_\_\_ Lobster Bake tickets (\$30/ticket) ..... \$ \_\_\_\_\_  
Specify number of each Lobster Bake menu choice:  
\_\_\_\_\_ Lobster \_\_\_\_\_ Haddock \_\_\_\_\_ Chicken \_\_\_\_\_ Vegetarian

☐ Tuesday Evening Picnic: Number of people \_\_\_\_\_ x \$10/person ..... \$ \_\_\_\_\_

☐ Thursday Evening Golf (all golf charges are additional and paid at the course)

☐ Appraisal Courses: ☐ Monday ☐ Tuesday (\$110/course) ..... \$ \_\_\_\_\_

☐ Assessor Exams: ☐ CAT ☐ CMA ..... \$ \_\_\_\_\_  
(exam fee is included if you are attending the full week, \$45 if not, lunch included)

TOTAL TUITION AMOUNT: ..... \$ \_\_\_\_\_

AMOUNT ENCLOSED: ..... \$ \_\_\_\_\_

PLEASE MAKE CHECKS PAYABLE TO: Treasurer, State of Maine and please indicate that the check is for the 2016 Maine Property Tax School.

**Note:** Coffee will not be served in the morning before classes on Tuesday through Friday. There are several places in the Belfast area where coffee can be purchased. Help support local businesses and buy a cup on the way in to school!